

EXHIBIT A**Business Operations (.10 Hours; \$ 93.50)**

<u>Professionals</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peter Van N. Lockwood	.10	\$935	93.50

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
06/27/12	PVL	935.00	0.10	Rv memo re Brazil acq.

Total Task Code .03 .10

Case Administration (2.80 Hours; \$ 1,802.00)

<u>Professionals</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peter Van N. Lockwood	1.20	\$935	1,122.00
Rita C. Tobin	1.00	\$545	545.00
Eugenia Benetos	.60	\$225	135.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
06/01/12	RCT	545.00	0.20	Review docket and local counsel recommendations (.2).
06/04/12	PVL	935.00	0.10	Rv 8 misc. filings
06/07/12	EB	225.00	0.60	Perform review of Omnibus Order and send email.
06/08/12	PVL	935.00	0.40	Cn KCM
06/08/12	RCT	545.00	0.20	Review docket and local counsel recommendations re: EI update (.2).
06/12/12	PVL	935.00	0.10	Cn KCM
06/15/12	RCT	545.00	0.20	Revie docket and local counsel recommendations (.2).
06/22/12	PVL	935.00	0.30	Rv 6 misc. filings (.1); cn KCM (.2)
06/22/12	RCT	545.00	0.20	Review docket and local counsel recommendations (.2).
06/28/12	PVL	935.00	0.30	Teleconf. Perkins (claimant)

06/29/12	RCT	545.00	0.20	Review docket and local counsel recommendations (.2).
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Total Task Code .04 2.80

Committee, Creditors', Noterholders' or Equity Holders'(.30 Hours; \$ 163.50)

<u>Professionals</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Rita C. Tobin	.30	\$545	163.50

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
06/11/12	RCT	545.00	0.30	Review order (.3).

Total Task Code .07 .30

Fee Applications, Applicant (7.40 Hours; \$ 3,073.00)

<u>Professionals</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Rita C. Tobin	4.40	\$545	2,398.00
Eugenia Benetos	3.00	\$225	675.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
06/01/12	RCT	545.00	0.20	Review fee application schedules for June (.2).
06/01/12	EB	225.00	0.60	Review check and create check breakdown for EI. Update fee application schedule accordingly.
06/07/12	RCT	545.00	0.20	Address fee issues (.2).
06/07/12	RCT	545.00	0.30	Review emails re: order (.2); email to EB re: same (.1).
06/13/12	RCT	545.00	0.80	Review prebills (.8).

06/13/12	EB	225.00	0.60	Update case spreadsheet re: fees and expense requests and QC all requests made from the inception of the case.
06/14/12	RCT	545.00	0.80	Review exhibits (.8).
06/14/12	RCT	545.00	0.20	Review Hurford, PVNL emails re: fee orders (.2).
06/19/12	RCT	545.00	1.10	Review monthly fee application (1.1).
06/19/12	EB	225.00	1.20	Work on fee application.
06/21/12	EB	225.00	0.60	Review and update fee application schedule re: fees and expenses for monthlies and interims and dates of payment re: same.
06/22/12	RCT	545.00	0.20	Review emails re: CNOs and conference EB re: same (.2).
06/27/12	RCT	545.00	0.60	Address fee and expense issue (.6).

Total Task Code .12 7.40

Litigation and Litigation Consulting (44.90 Hours; \$ 21,461.50)

<u>Professionals</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Elihu Inselbuch	.20	\$1,000	200.00
James P. Wehner	1.00	\$555	555.00
Kevin C. Maclay	22.90	\$555	12,709.50
Jeanna Rickards Koski	3.60	\$420	1,512.00
Andrew J. Sackett	8.70	\$380	3,306.00
Todd E. Phillips	8.20	\$380	3,116.00
Zachary D. Orsulak	.30	\$210	63.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
06/01/12	EI	1,000.00	0.20	5/20/2012 Entry - Read draft of supplement record brief (.8).Divided among 4 clients
06/01/12	KCM	555.00	0.30	(Late entry 5/1) Review/analyze revised standing brief (1.2) (Divided among 4 clients)
06/01/12	KCM	555.00	0.20	5/17/2012 Entry - Communicate with JPW, PVNL and EI re appeal issue (.4); plan/prepare for and

attend conference call re appeal (.4) (Divided among 4 clients)

06/01/12	KCM	555.00	0.50	5/22/2012 entry - Communicate with co-appellees re appeal issues (.6); review motion to supplement and related materials and plan/prepare response (1.4) (Split among 4 clients)
06/01/12	KCM	555.00	1.10	5/24/2012 Entry - Plan/prepare for and attend conference calls with co-appellees and appellants (.6); review cases, briefs and materials re appeal issues (3.8) (Split among 4 clients)
06/01/12	KCM	555.00	1.00	5/25/2012 Entry -Review/analyze opposition and related cases and materials (4.0). (Split among 4 clients)
06/01/12	KCM	555.00	0.50	5/28/2012 Entry - Review/edit oppositions and review/analyze related materials (2.0). (Split among 4 clients)
06/01/12	KCM	555.00	0.90	5/29/2012 Entry - Review/edit oppositions, additional proposed edits, and cases and materials and communicate with TEP re same (3.6). (Split among 4 clients).
06/01/12	KCM	555.00	2.40	5/30/2012 Entry - Attend conference calls with co-appellees and one with appellant (.9); draft/revise Declarations and review/analyze related materials (4.2); review/edit opposition and review/analyze related briefs, cases and materials (4.5) (Total time 9.60 hrs divided among 4 clients).
06/01/12	KCM	555.00	1.00	Entry of May 31, 2012 - Review/edit language re oral argument and draft letter to Court and communicate with co-appellees re same (1.9); review opposition brief and related materials and communicate with TEP and co-appellees re same (1.1); review/analyze memo to ACC re hearing (1.0) (Total 4.0 hrs divided among 4 clients)
06/01/12	KCM	555.00	0.80	Review/edit joint letter to court (1.2); review/analyze related communications and materials and review/analyze cases and materials re appeal issues (2.0) (Total time 3.20 hrs divided among 4 clients).
06/01/12	TEP	380.00	0.10	Review joint letter submission (.1); confer with KCM re: same (.1). (Total time of 0.2 divided between 2 clients).

06/01/12	ZDO	210.00	0.30	5/31/2012 Entry - Finalize Delaware appeal binders (1.2). (Divided among 4 clients)
06/03/12	KCM	555.00	0.30	Draft/revise 2019 memo and review/analyze related materials (Total time 1.2 hrs divided among 4 clients).
06/04/12	TEP	380.00	0.40	Review appellate pleadings. (Total 1.6 hrs divided among 4 clients)
06/05/12	KCM	555.00	0.30	Review memo and materials re Kherker complaint (.8); communicate with JPW re same for potential oral argument response (.4) (Total 1.2 hrs divided among 4 clients)
06/05/12	TEP	380.00	1.30	Prepare materials re: oral argument; confer with KCM re: same. (Total 5.2 hrs divided among 4 clients)
06/06/12	KCM	555.00	0.50	Review/briefs, cases and materials re appeal issues (Total 2.0 hrs divided among 4 clients)
06/06/12	JMR	420.00	1.40	Review briefs and review research regarding the application of section 107 and standing (4.2); review caselaw (1.3); confer with KCM regarding preparation (.1) (Total 5.6 hrs divided among 4 clients)
06/06/12	TEP	380.00	0.70	Prepare materials re: oral argument (2.2); confer with KCM and JMRK re: same (.5). (Total time of 2.7 hours divided among 4 clients.)
06/07/12	KCM	555.00	0.80	Review/analyze briefs, cases and materials re oral argument (Total 3.2 hrs divided among 4 clients)
06/07/12	JMR	420.00	1.10	Review research for appeal and send e-mails re same to KCM (4.); review caselaw (.4) (Total 4.4 hrs divided among 4 clients)
06/07/12	AJS	380.00	0.40	Phone call w/ TEP re oral argument outline for Rule 2019 exhibit access appeal (0.1); review of emails from TEP re oral argument outline for Rule 2019 exhibit access appeal (0.2); review of briefs for Rule 2019 exhibit access appeal (1.0); prep of oral argument outline for Rule 2019 exhibit access appeal (0.3). (Total time of 1.6 hours split among 4 different clients.)

06/07/12	TEP	380.00	0.20	Prepare materials re: oral argument (.3); confer with KCM and JMRK re: same (.5). (Total time of 0.8 hour divided among 4 clients.)
06/08/12	KCM	555.00	2.20	Plan/prepare for oral argument and review/analyze related briefs, cases, materials and outlines (Total 8.8 hrs divided among 4 clients)
06/08/12	KCM	555.00	0.10	Review Garlock reply brief re judicial notice and related materials (Total 0.4 hrs divided among 4 clients)
06/08/12	KCM	555.00	0.10	Meet with TEP re research and related issues for appeal oral argument (Total 0.4 hrs divided among 4 clients)
06/08/12	TEP	380.00	2.40	Prepare and review materials re: oral argument (9.2); confer with KCM re: same (.4). (Total time of 9.6 hours divided among 4 clients.)
06/09/12	AJS	380.00	0.10	Phone call w/ KCM re Rule 2019 exhibit appeal oral argument preparation. (Total 0.4 hrs divided among 4 clients)
06/09/12	TEP	380.00	0.60	Prepare materials for oral argument. (Total 2.8 hrs divided among 4 clients)
06/10/12	KCM	555.00	2.10	Plan/prepare for oral argument (4.0) draft/revise oral argument outline (1.2), and review/analyze related briefs, cases, materials and outlines (8.4). (Total 1.6 hrs divided among 4 clients)
06/10/12	KCM	555.00	0.40	Plan/prepare for and communicate with co-appellee counsel re oral argument (Total 1.6 hrs divided among 4 clients)
06/10/12	AJS	380.00	1.20	Voice mails to and from KCM re Rule 2019 exhibit oral argument preparation (0.1); phone call w/ KCM re Rule 2019 exhibit appeal oral argument preparation (0.2); legal research re Rule 2019 exhibit appeal oral argument preparation (2.7); phone call w/ KCM re Rule 2019 exhibit appeal oral argument preparation (0.6); phone call w/ KCM re Rule 2019 exhibit appeal oral argument preparation (0.5); prep of memo re legal research re Rule 2019 exhibit appeal oral argument preparation (0.7) prep of email to KCM re legal research re Rule 2019 exhibit appeal oral argument preparation (0.1). (Total time of 4.9 hours split among 4 clients.)

06/10/12	TEP	380.00	0.20	Prepare materials for oral argument re: Garlock's 2019 appeal. (Total 0.8 hrs divided among 4 clients)
06/11/12	JPW	555.00	1.00	Review district court ruling.
06/11/12	KCM	555.00	2.80	Plan/prepare for oral argument (8.5); review/analyze related materials (2.3); communicate with co-appellee counsel re same (0.4) (Total 11.2 hrs divided among 4 clients)
06/11/12	AJS	380.00	0.60	Prep and review of emails to and from KCM re oral argument outline for Rule 2004 Exhibit access appeal (0.1); review of oral argument outline for Rule 2004 Exhibit access appeal (0.2); legal research re oral argument outline for Rule 2004 Exhibit access appeal (1.6); meetings w/ KCM re oral argument outline for Rule 2004 Exhibit access appeal (0.3); revision of oral argument outline for Rule 2004 Exhibit access appeal (0.2); prep of email to KCM re legal research re oral argument outline for Rule 2004 Exhibit access appeal (0.1); phone call w/ KCM re legal research re oral argument outline for Rule 2004 Exhibit access appeal (0.1). (Total time of 2.6 hours split among 4 different clients.)
06/11/12	AJS	380.00	0.20	Prep and review of emails to and from KCM re Grace confirmation opinion and order (0.3); review of Grace confirmation opinion and order (0.5). (Total 0.8 hrs divided among 4 clients)
06/11/12	TEP	380.00	0.40	Prepare for oral argument re: Garlock's 2019 appeal (1.2); confer with co-appellees counsel (0.4) (Total time 1.6 hours divided among 4 clients)
06/12/12	KCM	555.00	1.30	Plan/prepare for and make oral argument (Total 5.2 hrs divided among 4 clients)
06/12/12	KCM	555.00	0.30	Confer with co-appellees and TEP re appeal issues (Total 1.2 hrs divided among 4 clients)
06/12/12	AJS	380.00	0.10	Meeting w/ KCM and TEP re oral argument re Rule 2019 Exhibit Appeal. (Total 0.4 hrs divided among 4 clients)
06/12/12	AJS	380.00	4.10	Phone call w/ EI re Grace confirmation opinion and order (0.1); prep of email to PVNL re Grace confirmation opinion and order (0.1); prep of email to PVNL re Grace confirmation opinion and order

(0.1); meeting w/ PVNL re Grace confirmation opinion and order (0.3); review of Grace confirmation opinion and order (2.0); prep of memo re Grace confirmation opinion and order (1.5).

06/12/12	TEP	380.00	1.70	Prepare for and attend oral argument re: Garlock's 2019 appeal. (Total time of 6.8 hours divided among 4 clients.)
06/13/12	AJS	380.00	1.50	Meeting w/ JPW re report on amended memorandum opinion confirming plan (0.1); revision of report on amended memorandum opinion confirming plan (0.4); prep of email to EI re report on amended memorandum opinion confirming plan (0.1); meeting w/ EI re report on amended memorandum opinion confirming plan (0.2); prep and review of emails to and from KCM and JPW re initial plan confirmation opinion (0.1); prep of email to PVNL re report on amended memorandum opinion confirming plan (0.1); review of initial opinion and docket and revision of report on amended memorandum opinion confirming plan (0.5).
06/14/12	KCM	555.00	0.70	Review/analyze various 2019 filings and documents (.8); plan/prepare motion to amend 2019 orders (2.) (Total 2.8 hrs divided among 4 clients)
06/14/12	AJS	380.00	0.40	Prep and review of emails to and from PVNL re report on amended memorandum opinion confirming plan (0.1); revision of report on amended memorandum opinion confirming plan (0.1); prep of email to committee re report on amended memorandum opinion confirming plan (0.2).
06/18/12	JMR	420.00	0.90	Prepare motion for revised order. (Total time of 3.6 hours split among 4 clients.)
06/19/12	KCM	555.00	0.30	Review/analyze briefs and materials re motion to amend 2019 order (Total 1.2 hrs divided among 4 clients)
06/19/12	JMR	420.00	0.20	Revise motion for revised order. (Total time of 0.8 hour split among 4 clients.)
06/21/12	KCM	555.00	0.20	Review PA Order and decision and communicate with co-appellees re same (.8). (Divided among 4 clients)

06/21/12	KCM	555.00	0.30	Review 2019 materials re motion. (Total 1.2 hrs divided among 4 clients)
06/21/12	TEP	380.00	0.10	Confer with KCM re: WDPA cases. (Total .04 hrs divided among 4 clients)
06/22/12	KCM	555.00	0.10	Attend telephone conference with co-appellees re appeal issues. (Total .04 hrs divided among 4 clients)
06/22/12	KCM	555.00	0.10	Plan/prepare for and meet with PVNL re appeal issues (Total .04 hrs divided among 4 clients)
06/22/12	KCM	555.00	0.30	Review appeal papers re potential issues. (Total 1.2 hrs divided among 4 clients)
06/22/12	TEP	380.00	0.10	Attend conference call re: WDPA appeal. (Total .04 hrs divided among 4 clients)
06/27/12	KCM	555.00	0.70	Review transcript of oral argument and related materials. (Total 2.8 hrs divided among 4 clients)
06/27/12	AJS	380.00	0.10	Review of decision denying stay. (Total 0.4 hrs divided among 4 clients)
06/29/12	KCM	555.00	0.30	Review transcript and hearing outline and notes and edit errors in transcript. (Total time of 1.2 hours split among 4 clients.)

Total Task Code .16 44.90

Plan & Disclosure Statement (18.40 Hours; \$ 14,393.00)

<u>Professionals</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Elihu Inselbuch	1.80	\$1,000	1,800.00
Peter Van N. Lockwood	8.60	\$935	8,041.00
Ronald E. Reinsel	.70	\$715	500.50
Jeffrey A. Liesemer	2.30	\$555	1,276.50
Kevin C. Maclay	5.00	\$555	2,775.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
06/01/12	EI	1,000.00	0.20	Warrant proposal with J. Sinclair (.2).
06/04/12	PVL	935.00	0.10	Rv emails & reply

06/05/12	PVL	935.00	0.60	Tcn Shelnitz, Finke, Donley, Paul, Frankel & Wyron (.5); rv emails (.1)
06/05/12	EI	1,000.00	0.10	Conference PVNL re: Canada (.1).
06/07/12	PVL	935.00	0.10	Rv Giannotto ltr
06/11/12	PVL	935.00	1.30	Rv amended Buckwalter opinion
06/12/12	PVL	935.00	0.30	Cn AJS
06/12/12	RER	715.00	0.70	Review USDC opinion re: confirmation.
06/13/12	PVL	935.00	0.40	Rv draft resp. to AMH motion (.3); rv AJS memo & reply (.1)
06/13/12	EI	1,000.00	0.10	Telephone conferences with JPW re: status of subpoena (.1).
06/13/12	KCM	555.00	3.90	Review/analyze confirmation decision and related documents
06/14/12	PVL	935.00	1.30	Teleconference Wyron (.1); rv draft resp. to AMH (.7); rv revised draft resp. to AMH & email comments (.5)
06/14/12	EI	1,000.00	0.10	Telephone conference J. Frankel re: Montana (.1).
06/14/12	JAL	555.00	0.30	Review of memo from EI and AJS re: Judge Buckwalter's amended confirmation opinion.
06/14/12	KCM	555.00	0.30	Review/analyze memo to ACC re Grace ruling
06/15/12	PVL	935.00	0.10	Rv emails & reply
06/18/12	PVL	935.00	0.30	Rv revised draft resp. to AMH motion & reply (.3); rv Sanders resp. to AMH motion (.1)
06/18/12	EI	1,000.00	0.60	Read District Court opinion re: Garlock (.5); telephone conference J. Sinclair re: warrant purchase (.1).
06/19/12	PVL	935.00	1.20	Tcn Shelnitz, Finke, Donley, Paul, Frankel et al
06/19/12	JAL	555.00	0.30	Review and analysis of District Court's amended opinion.

06/20/12	JAL	555.00	0.20	Review and analysis of District Court's amended confirmation decision.
06/21/12	EI	1,000.00	0.10	J. Sinclair memo and response re: warrants (.1).
06/22/12	PVL	935.00	0.20	Rv Grace prop. re warrant and Sinclair memo re same
06/22/12	EI	1,000.00	0.20	Telephone conference J. Sinclair re: warrants (.2).
06/25/12	KCM	555.00	0.40	Review Garlock briefs
06/26/12	JAL	555.00	1.20	Review and analysis of Garlock's motion for stay pending appeal.
06/27/12	PVL	935.00	1.40	Rv emails & reply (.1); rv Garlock stay motion (.8); rv draft stay oppo. (.3); rv order denying stay (.2)
06/27/12	EI	1,000.00	0.40	Telephone conference with claimant (.1); read Judge Buckwalter opinion (.3).
06/28/12	PVL	935.00	0.40	Rv AMH reply (.2); draft memo to ACC (.2)
06/28/12	JAL	555.00	0.30	Review and analysis of District Court's opinion denying Garlock's motion for stay pending appeal.
06/28/12	KCM	555.00	0.40	Review memo to ACC re stay issue and related order
06/29/12	PVL	935.00	0.10	Rv Sanders surreply to AMH
06/30/12	PVL	935.00	0.80	Rv Garlock CA 3 stay motion and email Donley et al re same

Total Task Code .17 18.40

Trevel Non Working (2.50 Hours; \$ 580.00)

<u>Professionals</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Kevin C. Maclay	1.20	\$277.50	333.00
Todd E. Phillips	1.30	\$190	247.00

<u>Trans</u>	<u>Empl</u>	<u>Bill</u>	<u>Billing</u>	
<u>Date</u>	<u>Init</u>	<u>Rate</u>	<u>Hours</u>	<u>Full Narrative</u>

06/11/12	KCM	277.50	0.60	Travel to oral argument re Garlock's 2019 appeal (Total time 2.5 hours divided among 4 clients)
06/11/12	TEP	190.00	0.60	Travel to oral argument re: Garlock's 2019 appeal (Total time 2.5 hours divided among 4 clients)
06/12/12	KCM	277.50	0.60	Travel back to Washington, DC re Garlock's 2019 appeal (Total 2.4 hrs divided among 4 clients)
06/12/12	TEP	190.00	0.70	Travel from oral argument re: Garlock's 2019 appeal. (Total time of 2.8 hours divided among 4 clients.)
Total Task Code .21		2.50		

Other Charges:

Conference Call Services	15.35
Database Research	660.60
Local Transportation - DC	51.23
Long Distance-Equitrac In-House	2.16
Meals Related to Travel	0.75
Travel Expenses - Ground Transportation	12.12
Travel Expenses - Hotel Charges	241.45
Xeroxing	1.50
Total	\$ 985.16